

Adopted	Rejected
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COMMITTEE REPORT

YES:	19
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1478, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, delete lines 1 through 17.
- 2 Delete page 2.
- 3 Page 3, delete lines 1 through 7.
- 4 Page 3, line 20, after "county" delete ";" and insert "**or the county**
- 5 **assessor**";.
- 6 Page 3, line 21, after "books" insert "**and records**".
- 7 Page 3, between lines 23 and 24, begin a new paragraph and insert:
- 8 "**(b) The actions of a contractor under subsection (a)(1) or (a)(2)**
- 9 **must be limited in scope to the three (3) assessment years ending**
- 10 **before January 1 of the calendar year in which the taxpayer**
- 11 **receives notice of the contractor's actions. Notice provided under**
- 12 **this section must be in writing and must list each year for which**
- 13 **returns and other records may be reviewed under subsection (a).**

1 **For purposes of this subsection, notice is considered to have been**
 2 **received by the taxpayer as of the date of the notice.**

3 **(c) IC 6-1.1-9-3 does not apply to a contractor's actions under**
 4 **subsection (a)."**

5 Page 3, line 24, strike "(b)" and insert "**(d)**".

6 Page 3, line 34, delete ":" and insert "**and in the following order:**".

7 Page 3, line 35, delete "All" and insert "**First, for** all".

8 Page 3, between lines 35 and 36, begin a new line block indented
 9 and insert:

10 **"(2) Second, for deposit in the county's reassessment fund.**
 11 **The amount deposited in the county's reassessment fund**
 12 **under this subdivision may not exceed twenty percent (20%)**
 13 **of the remaining money collected as a result of a contract**
 14 **entered into under this section."**

15 Page 3, delete lines 36 through 40, begin a new paragraph and
 16 insert:

17 ~~"(2) (e)~~ After the payments required by ~~subdivision (1)~~ **subsection**
 18 **(d)** have been made and the contract has expired, the county auditor
 19 shall distribute all money remaining in the fund to the appropriate
 20 taxing units in the county using the property tax rates of each taxing
 21 unit in effect at the time of the distribution."

22 Page 3, line 41, delete "(c)" and insert "**(f)**".

23 Page 4, line 3, delete "(d)" and insert "**(g)**".

24 Page 4, line 6, delete "(e)" and insert "**(h)**".

25 Renumber all SECTIONS consecutively.

(Reference is to HB 1478 as introduced.)

and when so amended that said bill do pass.

Representative Crawford